



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 25, 2013

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-0054.

Type of Review: Extension without change of a currently approved collection.

Title: Ownership Certificate.

Form: 1000.

Abstract: Form 1000 is used by citizens, resident individuals, fiduciaries, partnerships and nonresident partnerships in connection with interest on bonds of a domestic, resident foreign, or nonresident foreign corporation containing a tax-free covenant and issued before January 1, 1934. IRS uses the information to verify that the correct amount of tax was withheld.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Total Burden Hours: 5,040.

OMB Number: 1545-0098.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Tentative Refund.

Form: 1045.

Abstract: Form 1045 is used by individuals, estates, and trusts to apply for a quick refund of taxes due to carryback of a new operating loss, unused general business credit, or claim of right adjustment under section 1341(b). The information obtained is used to determine the validity of the application.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 515,114.

OMB Number: 1545-0160.

Type of Review: Extension without change of a currently approved collection.

Title: Annual Information Return of Foreign Trust With a U.S. Owner.

Form: 3520-A.

Abstract: Section 6048(b) requires that foreign trusts with at least one U.S. beneficiary must file an annual information return on Form 3520-A. The form is used to report the income and deductions of the foreign trust and provide statements to the U.S. owners and beneficiaries. IRS uses Form 3520-A to determine if the U.S. owner of the trust has included the net income of the trust in its gross income.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 21,700.

OMB Number: 1545-0390.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA).

Form: 5306.

Abstract: This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if plans may be approved.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 8,244.

OMB Number: 1545-0938.

Type of Review: Extension without change of a currently approved collection.

Title: Interest Charge Domestic International Sales Corporation Return.

Form: 1120-IC-DISC, Schedules K and P (1120-IC-DISC).

Abstract: U.S. Corporations that have elected to be an interest charge domestic international sales corporation (IC-DISC) file Form 1120 IC-DISC to report their income and deductions. The IC-DISC is not taxed, but IC-DISC shareholders are taxed on their share of IC- DISC income. IRS uses Form 1120-IC-DISC to check the IC-DISC's computation of income. Schedule K (Form 1120-IC-DISC) is used to report income to shareholders; Schedule P (Form 1120-IC-DISC) is used by the IC-DISC to report its dealing with related suppliers, etc.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 242,340.

OMB Number: 1545-1181.

Type of Review: Extension without change of a currently approved collection.

Title: Required Payment or Refund Under Section 7519.

Form: 8752.

Abstract: Form 8752 is used to verify that partnerships and S corporations that have made a section 444 election have correctly reported the payment required under section 7519.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 565,920.

OMB Number: 1545-1593.

Type of Review: Extension without change of a currently approved collection.

Title: U.S. Income Tax Return for Qualified Funeral Trusts.

Form: 1041-QFT.

Abstract: IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 270,150.

OMB Number: 1545-1680.

Type of Review: Extension without change of a currently approved collection.

Title: United States Additional Estate Tax Return Under Code Section 2057.

Form: 706-D.

Abstract: Form 706-D is used by individuals to compute and pay the additional taxes due under Code section 2057. IRS uses the information to determine that the taxes have been properly computed.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 530.

OMB Number: 1545-1693.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8871, Political Organization Notice of Section 527 Status; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

Form: 8871, 8453-X.

Abstract: Internal Revenue Code section 527, as amended by P.L. 106-230 and P.L. 107-276, requires certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated

employees, board of directors, and any related entities (within the meaning of section 168(h)94).

Forms 8871 and 8453-X are used for this purpose.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 35,195.

OMB Number: 1545-1695.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Ruling 2000-33, Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

Abstract: This revenue ruling specifies the conditions the plan sponsor should meet to automatically defer a certain percentage of its employees' compensation into their accounts in an eligible deferred compensation plan.

Affected Public: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 500.

OMB Number: 1545-1842.

Type of Review: Extension without change of a currently approved collection.

Title: Health Coverage Tax Credit Registration Form.

Form: 13441, 13441-EZ.

Abstract: Form 13441, Health Coverage Tax Credit Registration Form, will be directly mailed to all individuals who are potentially eligible for the HCTC. Potentially eligible individuals will use this form to determine if they are eligible for the Health Coverage Tax Credit and to register for the HCTC program. Participation in this program is voluntary. This form will be submitted by the individual to the HCTC program office in a postage-paid, return envelope.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 1,800.

OMB Number: 1545-2004.

Type of Review: Revision of a currently approved collection.

Title: Notice 2006-52 – Deduction for Energy Efficient Commercial Buildings.

Abstract: This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of Section 179D(c)(1) and (d). This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of Section 179D of the Code.

Affected Public: Private Sector: Business or other for-profit; Individuals or Households.

Estimated Total Burden Hours: 7,575.

OMB Number: 1545-2014.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9452; Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporations.

Abstract: The American Jobs Creation Act of 2004 amended the foreign tax credit treatment of dividends from non-controlled section 902 corporations effective for post 2002 tax year and the GOZA permitted taxpayers to elect to defer the effective date of these amendments until post 2002 tax years. These regulations require a taxpayer making the GOZA election to file a statement to such effect with its next tax return, and they require certain shareholders wishing to make tax elections on behalf of their controlled foreign corporations or non-controlled section

902 corporations to execute a joint consent (that is retained by one shareholder) and attach a statement to the company's return.

Affected Public: Private Sector: Business or other for-profit.

Estimated Total Burden Hours: 25.

OMB Number: 1545-2017.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2006-46 – Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

Abstract: This notice announces that the IRS and Treasury Department will leave final regulations under section 897(d) and (e) of the Internal Revenue Code that will revise the rules under Temp. Treas. Reg. Sec. 1.897-5T, Notice 89-85, and Temp. Treas. Reg. Sec. 1.897-6T to take into account statutory mergers and consolidations under foreign or possessions law which may now qualify for non-recognition treatment under section 368(a)(1)(A). The specific collections of information are contained in Temp. Treas. Reg. Subsection 1.897-5T(c)(4)(II)(C) and 1.897-6T(b)(1). These reporting requirements notify the IRS of the transfer and enable it to verify that the transferor qualified for non-recognition and that the transferee will be subject to U.S. tax on a subsequent disposition of the U.S. real property.

Affected Public: Private Sector: Business or other for-profit.

Estimated Total Burden Hours: 500.

OMB Number: 1545-2019.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9451 - Guidance Necessary To Facilitate Business Election Filing; Finalization of

Controlled Group Qualification Rules (TD 9329).

Abstract: This document contains a final regulation that provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations.

Affected Public: Private Sector: Business or other for-profit.

Estimated Total Burden Hours: 262,500.

OMB Number: 1545-2150.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2009-58, Manufactures' Certification of Specified Plug-in Electric Vehicles.

Abstract: The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the Internal Revenue Code, a credit for certain new specified plug-in electric drive vehicles. This notice provides procedures for a vehicle manufacturer to certify to the IRS that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

Affected Public: Private Sector: Business or other for-profit.

Estimated Total Burden Hours: 250.

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